

## **COMBINING STATEMENTS NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

These funds account for revenues from specific taxes or other earmarked revenues.

***State Revenue Sharing Fund*** - accounts for the receipt and expenditure of revenue sharing funds received from the State of Oregon.

***Building Operating Fund*** - accounts for revenues generated by the Building Division. Revenues are dedicated for expenditures related to plan review and inspection.

***Community Development Block Grant Fund*** - accounts for entitlement grant funds from the U.S. Department of Housing and Urban Development (HUD).

***Street Lighting Fund*** - accounts for revenues from property taxes designated for street lighting expenditures.

***Traffic Impact Fee Fund*** - accounts for traffic impact fees imposed on development based on the number of trips generated by the development. Revenues are dedicated for expenditures on construction and improvements of arterial and collector projects and extra capacity transit projects.

***Beaverton Arts Commission Fund*** - accounts for the receipt and expenditure of monies received as contributions for the purpose of promoting the arts in the Beaverton area.

***Library Donation Fund*** - accounts for donations received and held by the City for future library expenditures.

### **DEBT SERVICE FUNDS**

These funds are used to account for payment of general obligation debt and assessment debt.

***General Obligation Debt Service Fund*** - accounts for payment of general obligation bond principal and interest. The principal source of revenue is property taxes.

***Assessment Debt Service Fund*** - accounts for the financing and collection of assessments from the benefited property owners and the payment of principal and interest on improvement bonds. The primary sources of funds are collections and interest earnings.

### **CAPITAL PROJECTS FUNDS**

These funds account for resources used for the acquisition and construction of capital facilities. The principal sources of funds are grants, interest on investments, sale of City property, transfers from other funds and proceeds from the sale of bonds.

***Capital Development Fund*** - accounts for the acquisition and construction of designated capital facilities. The primary source of funds is bond sale proceeds.

***Assessment Projects Fund*** - accounts for the construction of the street, water and sewer projects to be financed by assessments to benefited property owners. The primary source of funds is bond sale proceeds.

**CITY OF BEAVERTON, OREGON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2004**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Assets</b>				
Cash and investments	\$6,420,718	\$295,853	\$414,465	\$7,131,036
Property taxes receivable	34,517	77,908		112,425
Assessment liens receivable		87,642		87,642
Accounts and other receivables, net	473			473
Accrued interest receivable	14,270	43,925	904	59,099
Grants receivable	632,369			632,369
<b>TOTAL ASSETS</b>	<b>\$7,102,347</b>	<b>\$505,328</b>	<b>\$415,369</b>	<b>\$8,023,044</b>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$186,049	\$1,000		\$187,049
Accrued salaries and payroll taxes	263,821			263,821
Interfund loan payable		39,195		39,195
Due to other governments	159,190			159,190
Deferred revenues:				
Property taxes	28,797	63,976		92,773
Assessment liens, interest, and miscellaneous	14,270	128,721	\$904	143,895
Grants	594,883			594,883
Deposits and retainages payable	413,276			413,276
Total liabilities	1,660,286	232,892	904	1,894,082
Fund balances:				
Reserved for:				
Encumbrances	43,846			43,846
Construction	2,034,793		414,465	2,449,258
Unreserved:				
Designated for debt service		272,436		272,436
Undesignated	3,363,422			3,363,422
Total fund balances	5,442,061	272,436	414,465	6,128,962
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$7,102,347</b>	<b>\$505,328</b>	<b>\$415,369</b>	<b>\$8,023,044</b>

**CITY OF BEAVERTON, OREGON**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
June 30, 2004

	State Revenue Sharing Fund	Building Operating Fund	Community Development Block Grant Fund
<b>Assets</b>			
Cash and investments	\$522,348	\$3,260,806	\$6,911
Property taxes receivable			
Accounts and other receivables, net		473	
Accrued interest receivable	1,132	6,396	20
Grants receivable			632,369
<b>TOTAL ASSETS</b>	<u><u>\$523,480</u></u>	<u><u>\$3,267,675</u></u>	<u><u>\$639,300</u></u>
<b>Liabilities and fund balances</b>			
Liabilities:			
Accounts payable	\$10,000	\$32,070	\$28,054
Accrued salaries and payroll taxes		227,577	4,323
Due to other governments		159,190	
Deferred revenues:			
Property taxes			
Assessment liens, interest, and miscellaneous	1,132	6,396	20
Grants			594,883
Deposits and retainages payable		413,216	
Total liabilities	<u>11,132</u>	<u>838,449</u>	<u>627,280</u>
Fund balances:			
Reserved:			
Reserved for encumbrances		9,781	
Reserved for construction			
Unreserved:			
Undesignated	<u>512,348</u>	<u>2,419,445</u>	<u>12,020</u>
Total fund balances	<u>512,348</u>	<u>2,429,226</u>	<u>12,020</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$523,480</u></u>	<u><u>\$3,267,675</u></u>	<u><u>\$639,300</u></u>

Street Lighting Fund	Traffic Impact Fee Fund	Beaverton Arts Commission Fund	Library Donation Fund	Total
\$292,647	\$2,053,059	\$105,263	\$179,684	\$6,420,718
34,517				34,517
				473
1,138	4,973	207	404	14,270
				632,369
<u>\$328,302</u>	<u>\$2,058,032</u>	<u>\$105,470</u>	<u>\$180,088</u>	<u>\$7,102,347</u>
\$101,066	\$404	\$606	\$13,849	\$186,049
14,065	9,118	8,738		263,821
				159,190
28,797				28,797
1,138	4,973	207	404	14,270
				594,883
		60		413,276
<u>145,066</u>	<u>14,495</u>	<u>9,611</u>	<u>14,253</u>	<u>1,660,286</u>
22,803	5,399		5,863	43,846
	2,034,793			2,034,793
160,433	3,345	95,859	159,972	3,363,422
<u>183,236</u>	<u>2,043,537</u>	<u>95,859</u>	<u>165,835</u>	<u>5,442,061</u>
<u>\$328,302</u>	<u>\$2,058,032</u>	<u>\$105,470</u>	<u>\$180,088</u>	<u>\$7,102,347</u>



**CITY OF BEAVERTON, OREGON**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
June 30, 2004

	General Obligation Debt Service Fund	Assessment Debt Service Fund	Total
<b>Assets</b>			
Cash and investments	\$161,655	\$134,198	\$295,853
Property taxes receivable	77,908		77,908
Assessment liens receivable		87,642	87,642
Accrued interest receivable	2,807	41,118	43,925
<b>TOTAL ASSETS</b>	<u><u>\$242,370</u></u>	<u><u>\$262,958</u></u>	<u><u>\$505,328</u></u>
<b>Liabilities and fund balances</b>			
Liabilities:			
Accounts payable	\$1,000		\$1,000
Interfund loan payable		\$39,195	39,195
Deferred revenues:			
Property taxes	63,976		63,976
Assessment liens, interest, and miscellaneous	2,807	125,914	128,721
Total liabilities	<u>67,783</u>	<u>165,109</u>	<u>232,892</u>
Fund balances:			
Designated for debt service	<u>174,587</u>	<u>97,849</u>	<u>272,436</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$242,370</u></u>	<u><u>\$262,958</u></u>	<u><u>\$505,328</u></u>

**CITY OF BEAVERTON, OREGON**  
**NONMAJOR CAPITAL PROJECTS FUND**  
**COMBINING BALANCE SHEET**  
June 30, 2004

	Assessment Projects Fund
<b>Assets</b>	
Cash and investments	\$414,465
Accrued interest receivable	<u>904</u>
<b>TOTAL ASSETS</b>	<u><u>\$415,369</u></u>
<b>Liabilities and fund balance</b>	
Deferred revenue:	
Interest	\$904
Fund balance:	
Reserved for construction	<u>414,465</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$415,369</u></u>

**CITY OF BEAVERTON, OREGON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2004**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues:</b>				
Taxes	\$936,083	\$2,325,430		\$3,261,513
Special assessments		17,529		17,529
Intergovernmental	469,536			469,536
Federal grants	530,979			530,979
Fees, licenses, and permits	4,043,569			4,043,569
Franchise fees	40,000			40,000
Interest on investments and assessments	96,824	21,287	\$5,639	123,750
Charges for services	176,934			176,934
Contributions, donations, and other	65,488			65,488
Sale of City property	20,439			20,439
Miscellaneous revenues and cash-in-lieu	161,057	630		161,687
<b>TOTAL REVENUES</b>	<u>6,540,909</u>	<u>2,364,876</u>	<u>5,639</u>	<u>8,911,424</u>
<b>Expenditures:</b>				
Current:				
General government	4,289,720	26,641	7,500	4,323,861
Highways and streets	1,020,177			1,020,177
Education	69,418		21,913	91,331
Cultural	122,284			122,284
Debt service:				
Principal		1,420,000		1,420,000
Interest	4,984	966,352		971,336
<b>TOTAL EXPENDITURES</b>	<u>5,506,583</u>	<u>2,412,993</u>	<u>29,413</u>	<u>7,948,989</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,034,326</u>	<u>(48,117)</u>	<u>(23,774)</u>	<u>962,435</u>
<b>Other financing sources (uses):</b>				
Loan proceeds	752,000			752,000
Transfers in	98,277	612		98,889
Transfers out	(3,052,076)		(612)	(3,052,688)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(2,201,799)</u>	<u>612</u>	<u>(612)</u>	<u>(2,201,799)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(1,167,473)</u>	<u>(47,505)</u>	<u>(24,386)</u>	<u>(1,239,364)</u>
<b>FUND BALANCES - Beginning of year</b>	<u>6,609,534</u>	<u>319,941</u>	<u>438,851</u>	<u>7,368,326</u>
<b>FUND BALANCES - End of year</b>	<u><u>\$5,442,061</u></u>	<u><u>\$272,436</u></u>	<u><u>\$414,465</u></u>	<u><u>\$6,128,962</u></u>

**CITY OF BEAVERTON, OREGON**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2004**

	State Revenue Sharing Fund	Building Operating Fund	Community Development Block Grant Fund
<b>Revenues:</b>			
Taxes			
Intergovernmental	\$469,536		
Federal grants			\$530,979
Fees, licenses, and permits		\$2,740,259	
Franchise fees		40,000	
Interest on investments			
and assessments	6,911	39,361	415
Charges for services		176,934	
Contributions, donations, and other			
Sale of City property			20,439
Miscellaneous revenues and cash-in-lieu		108,387	37,743
<b>TOTAL REVENUES</b>	<u>476,447</u>	<u>3,104,941</u>	<u>589,576</u>
<b>Expenditures:</b>			
Current:			
General government	241,129	2,724,019	1,324,572
Highways and streets			
Education			
Cultural			
Debt service:			
Interest			4,984
<b>TOTAL EXPENDITURES</b>	<u>241,129</u>	<u>2,724,019</u>	<u>1,329,556</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>235,318</u>	<u>380,922</u>	<u>(739,980)</u>
<b>Other financing sources (uses):</b>			
Loan proceeds			752,000
Transfers in			
Transfers out	(249,920)		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(249,920)</u>		<u>752,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	(14,602)	380,922	12,020
<b>FUND BALANCES - Beginning of year</b>	<u>526,950</u>	<u>2,048,304</u>	
<b>FUND BALANCES - End of year</b>	<u><u>\$512,348</u></u>	<u><u>\$2,429,226</u></u>	<u><u>\$12,020</u></u>

Street Lighting Fund	Traffic Impact Fee Fund	Beaverton Arts Commission Fund	Library Donation Fund	Total
\$936,083				\$936,083
				469,536
				530,979
	\$1,299,890	\$3,420		4,043,569
				40,000
5,884	40,409	1,304	\$2,540	96,824
				176,934
		21,455	44,033	65,488
				20,439
570	205	6,980	7,172	161,057
942,537	1,340,504	33,159	53,745	6,540,909
				4,289,720
891,772	128,405			1,020,177
			69,418	69,418
		122,284		122,284
				4,984
891,772	128,405	122,284	69,418	5,506,583
50,765	1,212,099	(89,125)	(15,673)	1,034,326
				752,000
		98,277		98,277
(137,000)	(2,665,156)			(3,052,076)
(137,000)	(2,665,156)	98,277		(2,201,799)
(86,235)	(1,453,057)	9,152	(15,673)	(1,167,473)
269,471	3,496,594	86,707	181,508	6,609,534
\$183,236	\$2,043,537	\$95,859	\$165,835	\$5,442,061

**CITY OF BEAVERTON, OREGON**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2004**

	General Obligation Debt Service Fund	Assessment Debt Service Fund	Total
<b>Revenues:</b>			
Taxes	\$2,325,430		\$2,325,430
Special assessments		\$17,529	17,529
Interest on investments and assessments	15,296	5,991	21,287
Miscellaneous revenues and cash-in-lieu	630		630
<b>TOTAL REVENUES</b>	<u>2,341,356</u>	<u>23,520</u>	<u>2,364,876</u>
<b>Expenditures:</b>			
Current:			
General government		26,641	26,641
Debt service:			
Principal	1,420,000		1,420,000
Interest	963,888	2,464	966,352
<b>TOTAL EXPENDITURES</b>	<u>2,383,888</u>	<u>29,105</u>	<u>2,412,993</u>
 DEFICIENCY OF REVENUES UNDER EXPENDITURES	 <u>(42,532)</u>	 <u>(5,585)</u>	 <u>(48,117)</u>
<b>Other financing sources:</b>			
Transfers in	612		612
 <b>NET CHANGE IN FUND BALANCES</b>	 <u>(41,920)</u>	 <u>(5,585)</u>	 <u>(47,505)</u>
 FUND BALANCES - Beginning of year	 <u>216,507</u>	 <u>103,434</u>	 <u>319,941</u>
FUND BALANCES - End of year	<u>\$174,587</u>	<u>\$97,849</u>	<u>\$272,436</u>

**CITY OF BEAVERTON, OREGON**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2004**

	Capital Development Fund	Assessment Projects Fund	Total
<b>Revenues:</b>			
Interest on investments and assessments	<u>                    </u>	<u>\$5,639</u>	<u>\$5,639</u>
<b>Expenditures:</b>			
Current:			
General government	\$7,500		7,500
Education	21,913		21,913
TOTAL EXPENDITURES	<u>29,413</u>	<u>                    </u>	<u>29,413</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(29,413)</u>	<u>5,639</u>	<u>(23,774)</u>
<b>Other financing uses:</b>			
Transfers out	<u>(612)</u>	<u>                    </u>	<u>(612)</u>
NET CHANGE IN FUND BALANCES	(30,025)	5,639	(24,386)
FUND BALANCES - Beginning of year	<u>30,025</u>	<u>408,826</u>	<u>438,851</u>
FUND BALANCES - End of year	<u>\$ ----</u>	<u>\$414,465</u>	<u>\$414,465</u>

## **COMBINING STATEMENTS INTERNAL SERVICE FUNDS**

These funds are used to account for services provided by the City of Beaverton for other units within the City. Included are:

**Reprographics Fund** - accounts for the reprographics services.

**Garage Fund** - accounts for the vehicle and equipment repair services.

**Information Systems Fund** - accounts for the data processing services.

**Mapping and Technical Services Fund** - accounts for the mapping and technical services.

**Operations Administration Fund** - accounts for the activities of the Public Works Department.

**Insurance Fund** - accounts for the insurance activities.



**CITY OF BEAVERTON, OREGON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
June 30, 2004

	<u>Repro- graphics Fund</u>	<u>Garage Fund</u>	<u>Information Systems Fund</u>
<b>Assets</b>			
Current assets:			
Cash and investments	\$171,334	\$116,211	\$463,578
Accounts receivable, net	809		
Accrued interest receivable	112	28	831
Inventory of materials and supplies	29,143	35,636	
Total current assets	201,398	151,875	464,409
Other assets			
Capital assets, net		268,928	453,573
TOTAL ASSETS	201,398	420,803	917,982
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	38,309	36,190	31,826
Accrued salaries and payroll taxes	31,114	43,377	125,209
Other accrued liabilities			2,493
TOTAL LIABILITIES	69,423	79,567	159,528
<b>Net Assets</b>			
Invested in capital assets		268,928	453,573
Unrestricted	131,975	72,308	304,881
TOTAL NET ASSETS	\$131,975	\$341,236	\$758,454

Mapping and Technical Services Fund	Operations Administration Fund	Insurance Fund	Total
\$253,965	\$108,799	\$2,768,772	\$3,882,659
481	196	4,593	5,402
		5,145	6,793
			64,779
254,446	108,995	2,778,510	3,959,633
		64,400	64,400
16,215	393,921		1,132,637
270,661	502,916	2,842,910	5,156,670
16,096	9,935	80,861	213,217
28,837	52,145	20,946	301,628
		505,334	507,827
44,933	62,080	607,141	1,022,672
16,215	393,921		1,132,637
209,513	46,915	2,235,769	3,001,361
\$225,728	\$440,836	\$2,235,769	\$4,133,998

**CITY OF BEAVERTON, OREGON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**For the Fiscal Year Ended June 30, 2004**

	Repro- graphics Fund	Garage Fund	Information Systems Fund
<b>Operating revenues:</b>			
Charges for services:			
Outside charges	\$1,295		
Internal charges	632,125	\$931,672	\$1,394,460
Miscellaneous revenues	1,162	67	35,634
TOTAL OPERATING REVENUES	<u>634,582</u>	<u>931,739</u>	<u>1,430,094</u>
<b>Operating expenses:</b>			
Personal services	205,745	415,438	1,014,067
Supplies, repairs, and services	396,823	545,991	541,258
Insurance claims			
Contract charges			
Depreciation		301,343	303,794
TOTAL OPERATING EXPENSES	<u>602,568</u>	<u>1,262,772</u>	<u>1,859,119</u>
OPERATING INCOME (LOSS)	<u>32,014</u>	<u>(331,033)</u>	<u>(429,025)</u>
<b>Nonoperating revenues:</b>			
Gain on sale of capital assets		9,663	
Interest on investments	787	536	6,160
TOTAL NONOPERATING REVENUES	<u>787</u>	<u>10,199</u>	<u>6,160</u>
CHANGE IN NET ASSETS	32,801	(320,834)	(422,865)
NET ASSETS - BEGINNING	<u>99,174</u>	<u>662,070</u>	<u>1,181,319</u>
NET ASSETS - ENDING	<u><u>\$131,975</u></u>	<u><u>\$341,236</u></u>	<u><u>\$758,454</u></u>

Mapping and Technical Services Fund	Operations Administration Fund	Insurance Fund	Total
			\$1,295
\$457,430	\$618,514	\$5,210,291	9,244,492
3,347		205,924	246,134
<u>460,777</u>	<u>618,514</u>	<u>5,416,215</u>	<u>9,491,921</u>
318,144	437,522	155,727	2,546,643
78,091	199,858	142,839	1,904,860
		4,633,285	4,633,285
		426,679	426,679
	8,496		613,633
<u>396,235</u>	<u>645,876</u>	<u>5,358,530</u>	<u>10,125,100</u>
<u>64,542</u>	<u>(27,362)</u>	<u>57,685</u>	<u>(633,179)</u>
			9,663
<u>2,657</u>	<u>1,176</u>	<u>32,116</u>	<u>43,432</u>
<u>2,657</u>	<u>1,176</u>	<u>32,116</u>	<u>53,095</u>
67,199	(26,186)	89,801	(580,084)
<u>158,529</u>	<u>467,022</u>	<u>2,145,968</u>	<u>4,714,082</u>
<u>\$225,728</u>	<u>\$440,836</u>	<u>\$2,235,769</u>	<u>\$4,133,998</u>

**CITY OF BEAVERTON, OREGON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2004**

	Repro- graphics Fund	Garage Fund	Information Systems Fund
<b>Cash flows from operating activities:</b>			
Cash receipts from customers and miscellaneous revenues	\$4,528	\$67	\$35,634
Cash receipts from quasi-external operating transactions with other funds	632,125	931,672	1,394,460
Cash payments to suppliers	(406,043)	(532,713)	(520,900)
Cash payments to employees	(186,647)	(389,214)	(936,197)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>43,963</u>	<u>9,812</u>	<u>(27,003)</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets		(6,666)	(75,584)
Proceeds from sale of capital assets		<u>9,663</u>	
NET CASH (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES		<u>2,997</u>	<u>(75,584)</u>
<b>Cash flows from investing activities:</b>			
Interest received	<u>809</u>	<u>2,309</u>	<u>6,420</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	44,772	15,118	(96,167)
CASH AND CASH EQUIVALENTS - Beginning of year	<u>126,562</u>	<u>101,093</u>	<u>559,745</u>
CASH AND CASH EQUIVALENTS - End of year	<u><u>\$171,334</u></u>	<u><u>\$116,211</u></u>	<u><u>\$463,578</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss)	<u>\$32,014</u>	<u>(\$331,033)</u>	<u>(\$429,025)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:</b>			
Depreciation and amortization		301,343	303,794
Change in assets and liabilities:			
Accounts receivable	2,071		
Inventory of materials and supplies	8,904	(914)	
Accounts payable	(18,124)	14,192	17,865
Accrued salaries and payroll taxes	19,098	26,224	77,870
Other accrued liabilities			<u>2,493</u>
TOTAL ADJUSTMENTS	<u>11,949</u>	<u>340,845</u>	<u>402,022</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u><u>\$43,963</u></u>	<u><u>\$9,812</u></u>	<u><u>(\$27,003)</u></u>

Mapping and Technical Services Fund	Operations Administration Fund	Insurance Fund	Total
\$3,347		\$206,381	\$249,957
457,430	\$618,514	5,210,291	9,244,492
(61,994)	(202,644)	(5,247,281)	(6,971,575)
(297,121)	(406,385)	(144,866)	(2,360,430)
101,662	9,485	24,525	162,444
(16,215)			(98,465)
			9,663
(16,215)			(88,802)
2,600	1,100	32,248	45,486
88,047	10,585	56,773	119,128
165,918	98,214	2,711,999	3,763,531
\$253,965	\$108,799	\$2,768,772	\$3,882,659
\$64,542	(\$27,362)	\$57,685	(\$633,179)
	8,496		613,633
		457	2,528
			7,990
16,098	(2,786)	(44,478)	(17,233)
21,022	31,137	10,861	186,212
			2,493
37,120	36,847	(33,160)	795,623
\$101,662	\$9,485	\$24,525	\$162,444

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES –  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

**CITY OF BEAVERTON, OREGON**  
**STATE REVENUE SHARING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
State revenue sharing entitlements	\$411,950	\$411,950	\$469,536	\$57,586
Interest on investments	7,900	7,900	6,911	(989)
TOTAL REVENUES	419,850	419,850	476,447	56,597
<b>Expenditures:</b>				
Materials and services	273,817	298,417	241,129	57,288
Contingency	386,268	388,883		388,883
TOTAL EXPENDITURES	660,085	687,300	241,129	446,171
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(240,235)	(267,450)	235,318	502,768
<b>Other financing uses:</b>				
Transfers out	(249,500)	(259,500)	(249,920)	9,580
NET CHANGE IN FUND BALANCE	(489,735)	(526,950)	(14,602)	512,348
FUND BALANCES - budgetary basis, Beginning of year	489,735	526,950	526,950	
FUND BALANCES - budgetary basis, End of year	\$ ----	\$ ----	\$512,348	\$512,348

Note: There is no difference between budgetary and GAAP Net Change in Fund Balance.



**CITY OF BEAVERTON, OREGON**  
**BUILDING OPERATING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Building fees and permits	\$620,000	\$620,000	\$814,638	\$194,638
Plan checks:				
Commercial	200,000	200,000	370,465	170,465
Residential	110,000	110,000	126,996	16,996
Safety plan checks - fire	90,000	90,000	185,360	95,360
Electrical inspection fees	170,000	170,000	173,886	3,886
Plumbing inspection fees	190,000	190,000	235,056	45,056
Site development permit fees	420,000	420,000	786,790	366,790
Sewer inspection fees	10,000	10,000	13,005	3,005
Franchise fee from General Fund	40,000	40,000	40,000	
Interest on investments	47,100	47,100	39,361	(7,739)
Miscellaneous revenues	90,000	90,000	108,387	18,387
Project engineering charges	225,000	225,000	176,934	(48,066)
TOTAL REVENUES	2,212,100	2,212,100	3,070,878	858,778
<b>Expenditures:</b>				
Personal services	2,468,622	2,476,522	2,348,839	127,683
Materials and services	114,501	117,501	87,277	30,224
Contingency	1,019,319	1,314,336		1,314,336
TOTAL EXPENDITURES	3,602,442	3,908,359	2,436,116	1,472,243
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,390,342)	(1,696,259)	634,762	2,331,021
<b>Other financing sources (uses):</b>				
Transfers in	34,063	34,063	34,063	
Cancellation of prior year's encumbrances			2,500	2,500
Transfers out	(368,158)	(368,158)	(361,898)	6,260
TOTAL OTHER FINANCING SOURCES (USES)	(334,095)	(334,095)	(325,335)	8,760
NET CHANGE IN FUND BALANCE	(1,724,437)	(2,030,354)	309,427	2,339,781
FUND BALANCES - budgetary basis, Beginning of year	1,724,437	2,030,354	2,030,354	
FUND BALANCES - budgetary basis, End of year	\$ ----	\$ ----	\$2,339,781	\$2,339,781

**Reconciliation of Budgetary Revenues and  
Expenditures to GAAP Revenues and Expenses**

Net change in fund balance - budgetary basis	\$309,427
Cancellation of PY encumbrances, not GAAP revenue	(2,500)
Payments on PY encumbrances, GAAP expense	(15,450)
Funding of current year encumbrances, not GAAP expense	9,781
Funding of retirement contribution pending litigation, not GAAP expense	79,664
Net change in fund balance - GAAP basis	\$380,922

**CITY OF BEAVERTON, OREGON**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenue:</b>				
Federal grants	\$988,631	\$1,012,588	\$670,509	(\$342,079)
Rental of City property		46,200	20,439	(25,761)
Interest on investments			415	415
Miscellaneous revenues	2,000	2,000	37,743	35,743
TOTAL REVENUES	990,631	1,060,788	729,106	(331,682)
<b>Expenditures:</b>				
Personal services	114,654	129,754	124,386	5,368
Materials and services	404,327	414,684	375,639	39,045
Capital outlay	469,950	1,219,950	960,982	258,968
Debt service		18,800	4,984	13,816
Contingency		22,650		22,650
TOTAL EXPENDITURES	988,931	1,805,838	1,465,991	339,847
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,700	(745,050)	(736,885)	8,165
<b>Other financing sources (uses):</b>				
Loan proceeds		752,000	752,000	
Transfers out	(1,700)	(6,950)	(3,095)	3,855
TOTAL OTHER FINANCING SOURCES (USES)	(1,700)	745,050	748,905	3,855
NET CHANGE IN FUND BALANCE			12,020	12,020
FUND BALANCES - budgetary basis, Beginning of year				
FUND BALANCES - budgetary basis, End of year	\$ ----	\$ ----	\$12,020	\$12,020

Note: There is no difference between budgetary and GAAP Net Change in Fund Balance.

**CITY OF BEAVERTON, OREGON**  
**STREET LIGHTING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Property taxes:				
Current year's levy	\$919,420	\$919,420	\$920,597	\$1,177
Prior years' levy	16,000	16,000	15,486	(514)
Interest on delinquent taxes	900	900	321	(579)
Interest on investments	7,000	7,000	5,884	(1,116)
Miscellaneous revenues	3,000	3,000	249	(2,751)
TOTAL REVENUES	946,320	946,320	942,537	(3,783)
<b>Expenditures:</b>				
Personal services	126,768	129,141	127,105	2,036
Materials and services	760,376	801,416	743,617	57,799
Contingency	102,028	100,027		100,027
TOTAL EXPENDITURES	989,172	1,030,584	870,722	159,862
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	(42,852)	(84,264)	71,815	156,079
<b>Other financing uses:</b>				
Transfers out	(165,478)	(165,478)	(165,185)	293
NET CHANGE IN FUND BALANCE	(208,330)	(249,742)	(93,370)	156,372
FUND BALANCES - budgetary				
basis, Beginning of year	208,330	249,742	249,742	
FUND BALANCES - budgetary				
basis, End of year	\$ ----	\$ ----	\$156,372	\$156,372
<b>Reconciliation of Budgetary Revenues and</b>				
<b>Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			(\$93,370)	
Current year's encumbrances, not GAAP expense			3,074	
Funding of retirement contribution pending litigation, not GAAP expense			4,061	
Net change in fund balance - GAAP basis			(\$86,235)	

**CITY OF BEAVERTON, OREGON**  
**TRAFFIC IMPACT FEE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees, licenses, and permits	\$1,020,000	\$1,020,000	\$1,299,890	\$279,890
Interest on investments	61,500	61,500	40,409	(21,091)
Miscellaneous revenues	500	500	205	(295)
<b>TOTAL REVENUES</b>	<u>1,082,000</u>	<u>1,082,000</u>	<u>1,340,504</u>	<u>258,504</u>
<b>Expenditures:</b>				
Personal services	106,160	106,160	103,592	2,568
Materials and services	825	10,231	10,184	47
Contingency	838,971	1,097,863		1,097,863
<b>TOTAL EXPENDITURES</b>	<u>945,956</u>	<u>1,214,254</u>	<u>113,776</u>	<u>1,100,478</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 <u>136,044</u>	 <u>(132,254)</u>	 <u>1,226,728</u>	 <u>1,358,982</u>
<b>Other financing uses:</b>				
Transfers out	<u>(1,057,724)</u>	<u>(1,099,469)</u>	<u>(500,502)</u>	<u>598,967</u>
 NET CHANGE IN FUND BALANCE	 <u>(921,680)</u>	 <u>(1,231,723)</u>	 <u>726,226</u>	 <u>1,957,949</u>
 FUND BALANCES - budgetary basis, Beginning of year	 <u>921,680</u>	 <u>1,231,723</u>	 <u>1,231,723</u>	
 FUND BALANCES - budgetary basis, End of year	 <u>\$ ----</u>	 <u>\$ ----</u>	 <u>\$1,957,949</u>	 <u>\$1,957,949</u>
<b>Reconciliation of Budgetary Revenues and Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			\$726,226	
Current year encumbrances, not GAAP expense			5,399	
Payments on PY encumbrances in other funds, GAAP expense			(2,201,389)	
Funding of current year encumbrances in other funds, not GAAP expense			13,362	
Funding of retirement contribution pending litigation, not GAAP expense			3,345	
Net change in fund balance - GAAP basis			<u>(\$1,453,057)</u>	

**CITY OF BEAVERTON, OREGON**  
**BEAVERTON ARTS COMMISSION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Private grants	\$7,000	\$7,000	\$7,200	\$200
Fees, licenses, and permits	4,500	4,500	3,420	(1,080)
Contributions, donations, and others	6,000	8,500	14,255	5,755
Interest on investments	1,870	1,870	1,304	(566)
Miscellaneous revenues	16,000	16,000	6,980	(9,020)
<b>TOTAL REVENUES</b>	<b>35,370</b>	<b>37,870</b>	<b>33,159</b>	<b>(4,711)</b>
<b>Expenditures:</b>				
Personal services	105,524	105,524	96,873	8,651
Materials and services	31,135	33,635	22,563	11,072
Contingency	76,227	77,918		77,918
<b>TOTAL EXPENDITURES</b>	<b>212,886</b>	<b>217,077</b>	<b>119,436</b>	<b>97,641</b>
 DEFICIENCY OF REVENUES UNDER EXPENDITURES	 (177,516)	 (179,207)	 (86,277)	 92,930
<b>Other financing sources (uses):</b>				
Transfers in	100,500	100,500	98,277	(2,223)
Transfers out	(8,000)	(8,000)	(5,884)	2,116
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>92,500</b>	<b>92,500</b>	<b>92,393</b>	<b>(107)</b>
 NET CHANGE IN FUND BALANCE	 (85,016)	 (86,707)	 6,116	 92,823
 FUND BALANCES - budgetary basis, Beginning of year	 85,016	 86,707	 86,707	
 FUND BALANCES - budgetary basis, End of year	 \$ ----	 \$ ----	 \$92,823	 \$92,823

**Reconciliation of Budgetary Revenues and  
Expenditures to GAAP Revenues and Expenses**

Net change in fund balance - budgetary basis	\$6,116
Funding of retirement contribution pending litigation, not GAAP expense	3,036
Net change in fund balance - GAAP basis	<u>\$9,152</u>

**CITY OF BEAVERTON, OREGON**  
**LIBRARY DONATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Interest on investments	\$2,100	\$2,100	\$2,540	\$440
Miscellaneous revenues		50,000	7,172	(42,828)
Contributions and donations	25,000	27,000	44,033	17,033
<b>TOTAL REVENUES</b>	<b>27,100</b>	<b>79,100</b>	<b>53,745</b>	<b>(25,355)</b>
<b>Expenditures:</b>				
Materials and services	65,000	92,000	71,896	20,104
Capital outlay	10,000	10,000		10,000
Contingency	121,366	153,204		153,204
<b>TOTAL EXPENDITURES</b>	<b>196,366</b>	<b>255,204</b>	<b>71,896</b>	<b>183,308</b>
<b>DEFICIENCY OF REVENUES</b>				
<b>UNDER EXPENDITURES</b>	<b>(169,266)</b>	<b>(176,104)</b>	<b>(18,151)</b>	<b>157,953</b>
<b>Other financing sources:</b>				
Cancellation of prior year's encumbrances			2,019	2,019
<b>NET CHANGE IN FUND BALANCE</b>	<b>(169,266)</b>	<b>(176,104)</b>	<b>(16,132)</b>	<b>159,972</b>
<b>FUND BALANCES - budgetary</b>				
basis, Beginning of year	169,266	176,104	176,104	
<b>FUND BALANCES - budgetary</b>				
basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$159,972</u>	<u>\$159,972</u>
<b>Reconciliation of Budgetary Revenues and</b>				
<b>Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			(\$16,132)	
Cancellation of PY encumbrances, not GAAP revenue			(2,019)	
Payments on PY encumbrances, GAAP expense			(3,385)	
Current year's encumbrances, not GAAP expense			5,863	
Net change in fund balance - GAAP basis			<u>(\$15,673)</u>	

**CITY OF BEAVERTON, OREGON**  
**GENERAL OBLIGATION DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Property taxes:				
Current year's levy	\$2,294,250	\$2,294,250	\$2,297,186	\$2,936
Prior years' levy	34,000	34,000	28,244	(5,756)
Miscellaneous revenues			630	630
Interest on investments	23,100	23,100	15,296	(7,804)
TOTAL REVENUES	<u>2,351,350</u>	<u>2,351,350</u>	<u>2,341,356</u>	<u>(9,994)</u>
<b>Expenditures:</b>				
Debt service:				
Principal	1,420,000	1,420,000	1,420,000	
Interest	962,888	962,888	962,888	
Fees	5,000	5,000	1,000	4,000
Contingency	173,368	180,581		180,581
TOTAL EXPENDITURES	<u>2,561,256</u>	<u>2,568,469</u>	<u>2,383,888</u>	<u>184,581</u>
DEFICIENCY OF REVENUES				
UNDER EXPENDITURES	(209,906)	(217,119)	(42,532)	174,587
<b>Other financing sources:</b>				
Transfers in		612	612	
NET CHANGE IN FUND BALANCE	(209,906)	(216,507)	(41,920)	174,587
FUND BALANCES - budgetary				
basis, Beginning of year	<u>209,906</u>	<u>216,507</u>	<u>216,507</u>	
FUND BALANCES - budgetary				
basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$174,587</u>	<u>\$174,587</u>

Note: There is no difference between budgetary revenues and expenditures and GAAP revenues and expenditures.

**CITY OF BEAVERTON, OREGON**  
**ASSESSMENT DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Over
				(Under)
<b>Revenues:</b>				
Bonded assessments	\$7,914	\$21,914	\$15,475	(\$6,439)
Unbonded assessments			2,054	2,054
Interest collected on assessments	4,756	4,756	3,376	(1,380)
Interest on investments	21,386	21,386	2,615	(18,771)
<b>TOTAL REVENUES</b>	<b>34,056</b>	<b>48,056</b>	<b>23,520</b>	<b>(24,536)</b>
<b>Expenditures:</b>				
Debt service:				
Principal	7,500	21,500	14,093	7,407
Interest	4,500	4,500	2,464	2,036
Contingency	149,994	151,675		151,675
<b>TOTAL EXPENDITURES</b>	<b>161,994</b>	<b>177,675</b>	<b>16,557</b>	<b>161,118</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>OVER (UNDER) EXPENDITURES</b>	<b>(127,938)</b>	<b>(129,619)</b>	<b>6,963</b>	<b>136,582</b>
<b>Other financing uses:</b>				
Transfers out	(27,104)	(27,104)	(26,641)	463
<b>NET CHANGE IN FUND BALANCE</b>	<b>(155,042)</b>	<b>(156,723)</b>	<b>(19,678)</b>	<b>137,045</b>
<b>FUND BALANCES - budgetary</b>				
basis, Beginning of year	155,042	156,723	156,723	
<b>FUND BALANCES - budgetary</b>				
basis, End of year	<b>\$ ----</b>	<b>\$ ----</b>	<b>\$137,045</b>	<b>\$137,045</b>

**Reconciliation of Budgetary Revenues and**  
**Expenditures to GAAP Revenues and Expenses**

Net change in fund balance - budgetary basis	(19,678)
Payment on interfund loan payable, reclassified as balance sheet transaction on GAAP basis	14,093
Net change in fund balance - GAAP basis	<b>(\$5,585)</b>



**CITY OF BEAVERTON, OREGON**  
**CAPITAL DEVELOPMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Revenues:</b>				
Miscellaneous revenues	\$100,000	\$100,000		(\$100,000)
<b>Expenditures:</b>				
Capital outlay	100,000	107,500	\$7,500	100,000
DEFICIENCY OF REVENUES UNDER EXPENDITURES		(7,500)	(7,500)	
<b>Other financing uses:</b>				
Transfers out		(612)	(612)	
NET CHANGE IN FUND BALANCE		(8,112)	(8,112)	
FUND BALANCES - budgetary basis, Beginning of year		8,112	8,112	
FUND BALANCES - budgetary basis, End of year	\$ ----	\$ ----	\$ ----	\$ ----
<b>Reconciliation of Budgetary Revenues and Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			(\$8,112)	
Payments on PY encumbrances, GAAP expense			(21,913)	
Net change in fund balance - GAAP basis			(\$30,025)	

**CITY OF BEAVERTON, OREGON**  
**ASSESSMENT PROJECT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Interest on investments	\$8,030	\$8,030	\$5,639	(\$2,391)
<b>Expenditures:</b>				
Contingency	417,609	416,856		416,856
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(409,579)	(408,826)	5,639	414,465
FUND BALANCES - budgetary basis, Beginning of year	409,579	408,826	408,826	
FUND BALANCES - budgetary basis, End of year	\$ ----	\$ ----	\$414,465	\$414,465

Note: There is no difference between budgetary revenues and expenditures and GAAP revenues and expenditures.

**CITY OF BEAVERTON, OREGON**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$112,000	\$147,300	\$104,999	(\$42,301)
Interest on investments	24,800	24,800	17,267	(7,533)
Miscellaneous revenues	10,000	50,000	47,966	(2,034)
<b>TOTAL REVENUES</b>	<b>146,800</b>	<b>222,100</b>	<b>170,232</b>	<b>(51,868)</b>
<b>Expenditures:</b>				
Capital outlay	3,645,085	3,838,602	2,144,065	1,694,537
Contingency	61,441	320,102		320,102
<b>TOTAL EXPENDITURES</b>	<b>3,706,526</b>	<b>4,158,704</b>	<b>2,144,065</b>	<b>2,014,639</b>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<b>(3,559,726)</b>	<b>(3,936,604)</b>	<b>(1,973,833)</b>	<b>1,962,771</b>
<b>Other financing sources:</b>				
Cancellation of prior year's encumbrances			24,947	24,947
Transfers in	2,393,400	2,551,617	1,765,306	(786,311)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,393,400</b>	<b>2,551,617</b>	<b>1,790,253</b>	<b>(761,364)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,166,326)</b>	<b>(1,384,987)</b>	<b>(183,580)</b>	<b>1,201,407</b>
<b>FUND BALANCES - budgetary basis, Beginning of year</b>	<b>1,166,326</b>	<b>1,384,987</b>	<b>1,384,987</b>	
<b>FUND BALANCES - budgetary basis, End of year</b>	<b>\$ ----</b>	<b>\$ ----</b>	<b>\$1,201,407</b>	<b>\$1,201,407</b>
<b>Reconciliation of Budgetary Revenues and Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			(\$183,580)	
Cancellation of PY encumbrances, not GAAP revenue			(24,947)	
Payments on PY encumbrances, GAAP expense			(2,655,522)	
Budgetary revenues recorded for CY encumbrances, not GAAP revenues			(21,142)	
Current year's encumbrances, not GAAP expense			21,212	
Grants, IGA, and transfer revenues earned on payments on PY encumbrances, GAAP revenues			2,630,820	
<b>Net change in fund balance - GAAP basis</b>			<b>(\$233,159)</b>	

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES –  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
Proprietary Funds**

**ENTERPRISE FUNDS**

These funds are used to finance and account for the acquisition, operation and maintenance of water and sewer facilities which are supported by user charges.

- *Water Operating Fund*
- *Water Debt Service Fund*
- *Water Construction Fund*
- *Sewer Fund*
- *Storm Drain Fund*

**INTERNAL SERVICE FUNDS**

These funds are used to account for services provided by the City of Beaverton for other units within the City.

- *Reprographics Fund*
- *Garage Fund*
- *Information Systems Fund*
- *Mapping and Technical Services Fund*
- *Operations Administration Fund*
- *Insurance Fund*

**CITY OF BEAVERTON, OREGON**  
**WATER OPERATING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Revenues:</b>				
Service charges and other fees:				
Water sales	\$6,279,000	\$6,279,000	\$6,511,423	\$232,423
Demand charges	1,618,184	1,618,184	1,617,464	(720)
Customer service fees	3,000	3,000	47,220	44,220
Unmetered water sales	3,000	3,000	21,302	18,302
New meter installation	30,000	30,000	35,970	5,970
Sales discounts and allowances	(43,000)	(43,000)	(46,249)	(3,249)
Interest on investments	147,000	147,000	87,444	(59,556)
Intergovernmental	360,000	360,000	359,528	(472)
Miscellaneous revenues	58,572	58,572	46,022	(12,550)
TOTAL REVENUES	<u>8,455,756</u>	<u>8,455,756</u>	<u>8,680,124</u>	<u>224,368</u>
<b>Expenditures:</b>				
Personal services	1,272,316	1,272,316	1,178,472	93,844
Materials and services	2,595,473	2,636,893	2,307,263	329,630
Capital outlay	1,717,717	1,785,561	1,518,220	267,341
Contingency	3,701,076	3,773,210		3,773,210
TOTAL EXPENDITURES	<u>9,286,582</u>	<u>9,467,980</u>	<u>5,003,955</u>	<u>4,464,025</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(830,826)</u>	<u>(1,012,224)</u>	<u>3,676,169</u>	<u>4,688,393</u>
<b>Other financing sources (uses):</b>				
Cancellation of prior year's encumbrances			91,034	91,034
Transfers out	(3,766,746)	(3,766,746)	(3,757,202)	9,544
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,766,746)</u>	<u>(3,766,746)</u>	<u>(3,666,168)</u>	<u>100,578</u>
NET CHANGE IN FUND BALANCE	<u>(4,597,572)</u>	<u>(4,778,970)</u>	<u>10,001</u>	<u>4,788,971</u>
FUND BALANCES - budgetary basis, Beginning of year	<u>4,597,572</u>	<u>4,778,970</u>	<u>4,778,970</u>	
FUND BALANCES - budgetary basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$4,788,971</u>	<u>\$4,788,971</u>
<b>Reconciliation of Budgetary Revenues and Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			\$10,001	
Cancellation of PY encumbrances, not GAAP revenue			(91,034)	
Payments on PY encumbrances, GAAP expense			(500,277)	
Payments on PY encumbrances in other funds, GAAP expense			(3,266)	
Depreciation, GAAP expense			(474,220)	
Loss on equity in joint ventures			(147,357)	
Payroll related taxes accrual, GAAP expense			(15,213)	
Allowance for doubtful accounts			1,918	
Inventory adjustment			19,872	
Current year encumbrances, not GAAP expense			363,643	
Capital asset additions			1,681,265	
Funding of retirement contribution pending litigation, not GAAP expense			36,030	
Net change in net assets - GAAP basis			<u>\$881,362</u>	

**CITY OF BEAVERTON, OREGON**  
**WATER DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Interest on investments	\$1,800	\$1,800	\$6,360	\$4,560
<b>Expenditures:</b>				
Debt service:				
Bonds payable principal	1,935,000	2,030,000	2,030,000	
Bonds payable interest	1,108,882	1,033,130	1,033,129	1
Debt service fees	7,500	121,500	104,931	16,569
Contracts payable principal	23,801	23,801	23,801	
Contracts payable interest	41,309	41,309	41,309	
Contingency	57,106	86,413		86,413
<b>TOTAL EXPENDITURES</b>	<b>3,173,598</b>	<b>3,336,153</b>	<b>3,233,170</b>	<b>102,983</b>
 DEFICIENCY OF REVENUES UNDER EXPENDITURES	 (3,171,798)	 (3,334,353)	 (3,226,810)	 107,543
<b>Other financing sources (uses):</b>				
Transfers in	3,108,991	3,108,991	3,108,991	
Bond sale proceeds		3,016,073	3,016,073	
Transfers out		(2,902,073)	(2,902,073)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,108,991</b>	<b>3,222,991</b>	<b>3,222,991</b>	
 NET CHANGE IN FUND BALANCE	 (62,807)	 (111,362)	 (3,819)	 107,543
 FUND BALANCES - budgetary basis, Beginning of year	 62,807	 111,362	 111,362	
 FUND BALANCES - budgetary basis, End of year	 \$ ----	 \$ ----	 \$107,543	 \$107,543
<b>Reconciliation of Budgetary Revenues and Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			(\$3,819)	
Amortization expense, GAAP expense			(54,895)	
Interest expense, GAAP expense			(64,580)	
Change in accrued interest			(8,282)	
Principal payments, not GAAP expense			2,053,801	
Deferral of bond issuance costs			103,771	
Bond sale proceeds, not GAAP revenue			(3,016,073)	
Net change in net assets - GAAP basis			<u>(\$990,077)</u>	

**CITY OF BEAVERTON, OREGON**  
**WATER CONSTRUCTION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
System development charges	\$755,000	\$755,000	\$873,574	\$118,574
Interest on investments	96,700	96,700	63,167	(33,533)
Miscellaneous revenues			75,962	75,962
<b>TOTAL REVENUES</b>	<b>851,700</b>	<b>851,700</b>	<b>1,012,703</b>	<b>161,003</b>
<b>Expenditures:</b>				
Capital outlay	2,305,370	2,328,770	948,132	1,380,638
Contingency	888,531	3,732,475		3,732,475
<b>TOTAL EXPENDITURES</b>	<b>3,193,901</b>	<b>6,061,245</b>	<b>948,132</b>	<b>5,113,113</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>OVER (UNDER) EXPENDITURES</b>	<b>(2,342,201)</b>	<b>(5,209,545)</b>	<b>64,571</b>	<b>5,274,116</b>
<b>Other financing sources:</b>				
Transfers in		2,902,073	2,902,073	
Cancellation of prior year's encumbrances			255,266	255,266
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>2,902,073</b>	<b>3,157,339</b>	<b>255,266</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,342,201)</b>	<b>(2,307,472)</b>	<b>3,221,910</b>	<b>5,529,382</b>
<b>FUND BALANCES - budgetary</b>				
basis, Beginning of year	2,342,201	2,307,472	2,307,472	
<b>FUND BALANCES - budgetary</b>				
basis, End of year	<b>\$ ----</b>	<b>\$ ----</b>	<b>\$5,529,382</b>	<b>\$5,529,382</b>
<b>Reconciliation of Budgetary Revenues and</b>				
<b>Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			\$3,221,910	
Cancellation of PY encumbrances, not GAAP revenue			(255,266)	
Payments on PY encumbrances, GAAP expense			(463,328)	
Depreciation, GAAP expense			(662,400)	
Loss on equity in joint ventures			(274,691)	
Current year encumbrances, not GAAP expense			187,528	
Infrastructure contributed by developers			433,131	
Capital asset additions			1,223,932	
Net change in net assets - GAAP basis			<b>\$3,410,816</b>	

**CITY OF BEAVERTON, OREGON**  
**RECONCILIATION OF WATER FUNDS REVENUES AND**  
**EXPENDITURES (BUDGETARY BASIS) TO STATEMENT OF**  
**REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS (GAAP BASIS)**  
**For the Fiscal Year Ended June 30, 2004**

	Water Operating Fund	Water Debt Service Fund	Water Construction Fund	Total
Net change in fund balance - budgetary basis	\$10,001	(\$3,819)	\$3,221,910	\$3,228,092
Cancellation of PY encumbrances, not GAAP revenue	(91,034)		(255,266)	(346,300)
Payments on PY encumbrances, GAAP expense	(500,277)		(463,328)	(963,605)
Payments on PY encumbrances in other funds, GAAP expense	(3,266)			(3,266)
Inventory adjustment	19,872			19,872
Depreciation, GAAP expense	(474,220)		(662,400)	(1,136,620)
Loss on equity in joint ventures	(147,357)		(274,691)	(422,048)
Allowance for doubtful accounts, GAAP expense	1,918			1,918
Current year encumbrances, not GAAP expense	363,643		187,528	551,171
Capital asset additions	1,681,265		1,223,932	2,905,197
Infrastructure contributed by developers			433,131	433,131
Amortization expense, intangible asset, GAAP expense		(54,895)		(54,895)
Interest expense, GAAP expense		(64,580)		(64,580)
Payroll related taxes accrual, GAAP expense	(15,213)			(15,213)
Funding of retirement contribution - pending litigation, not GAAP expense	36,030			36,030
Change in accrued interest, GAAP expense		(8,282)		(8,282)
Bond sale proceeds, not GAAP revenue		(3,016,073)		(3,016,073)
Principal payments, not GAAP expense		2,053,801		2,053,801
Deferral of bond issuance costs		103,771		103,771
Change in net assets - GAAP basis	<u>\$881,362</u>	<u>(\$990,077)</u>	<u>\$3,410,816</u>	<u>\$3,302,101</u>



**CITY OF BEAVERTON, OREGON**  
**SEWER FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Revenues:</b>				
Service charges and fees:				
Sewer service	\$2,550,689	\$2,550,689	\$2,518,852	(\$31,837)
Connection fees	200,000	200,000	285,732	85,732
Sales discounts and allowances	(30,000)	(30,000)	(37,296)	(7,296)
Interest on investments	142,000	142,000	103,968	(38,032)
Miscellaneous revenues	5,500	5,500	20,954	15,454
TOTAL REVENUES	<u>2,868,189</u>	<u>2,868,189</u>	<u>2,892,210</u>	<u>24,021</u>
<b>Expenditures:</b>				
Personal services	786,953	790,153	764,418	25,735
Materials and services	818,243	820,243	738,048	82,195
Capital outlay	1,971,100	2,071,100	920,614	1,150,486
Contingency	5,365,414	5,587,937		5,587,937
TOTAL EXPENDITURES	<u>8,941,710</u>	<u>9,269,433</u>	<u>2,423,080</u>	<u>6,846,353</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,073,521)</u>	<u>(6,401,244)</u>	<u>469,130</u>	<u>6,870,374</u>
<b>Other financing sources (uses):</b>				
Cancellation of prior year's encumbrances			52,277	52,277
Transfers out	(562,606)	(562,606)	(556,241)	6,365
TOTAL OTHER FINANCING SOURCES (USES)	<u>(562,606)</u>	<u>(562,606)</u>	<u>(503,964)</u>	<u>58,642</u>
NET CHANGE IN FUND BALANCE	<u>(6,636,127)</u>	<u>(6,963,850)</u>	<u>(34,834)</u>	<u>6,929,016</u>
FUND BALANCES - budgetary basis, Beginning of year	<u>6,636,127</u>	<u>6,963,850</u>	<u>6,963,850</u>	
FUND BALANCES - budgetary basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$6,929,016</u>	<u>\$6,929,016</u>
<b>Reconciliation of Budgetary Revenues and Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			(\$34,834)	
Cancellation of PY encumbrances, not GAAP revenue			(52,277)	
Payments on PY encumbrances, GAAP expense			(60,625)	
Payments on PY encumbrances in other funds, GAAP expense			(4,437)	
Depreciation, GAAP expense			(769,032)	
Allowance for doubtful accounts			3,106	
Current year encumbrances, not GAAP expense			63,101	
Infrastructure contributed by developers			397,204	
Inventory adjustment			(16,395)	
Capital asset additions			920,117	
Payroll related taxes accrual, GAAP expense			(6,379)	
Funding of retirement contribution pending litigation, not GAAP expense			21,576	
Net change in net assets - GAAP basis			<u>\$461,125</u>	

**CITY OF BEAVERTON, OREGON**  
**STORM DRAIN FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES -**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Service charges and fees:				
Customer service charges	\$1,410,397	\$1,410,397	\$1,435,954	\$25,557
Storm drainage \$2 service charges	1,103,636	1,103,636	1,144,900	41,264
Erosion control fees	85,000	85,000	86,253	1,253
Storm water detention quantity	35,000	35,000	52,361	17,361
Storm water detention quality	15,000	15,000	12,720	(2,280)
Storm water conveyance fees	375,000	375,000	585,764	210,764
Sales discounts and allowances	(3,000)	(3,000)	(6,547)	(3,547)
Interest on investments	93,400	93,400	66,454	(26,946)
Miscellaneous revenues	10,000	10,000	6,063	(3,937)
<b>TOTAL REVENUES</b>	<b>3,124,433</b>	<b>3,124,433</b>	<b>3,383,922</b>	<b>259,489</b>
<b>Expenditures:</b>				
Personal services	1,108,623	1,115,623	1,107,721	7,902
Materials and services	395,699	404,149	385,833	18,316
Capital outlay	2,124,600	2,414,600	1,354,830	1,059,770
Contingency	3,070,208	3,049,388		3,049,388
<b>TOTAL EXPENDITURES</b>	<b>6,699,130</b>	<b>6,983,760</b>	<b>2,848,384</b>	<b>4,135,376</b>
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	(3,574,697)	(3,859,327)	535,538	4,394,865
<b>Other financing sources (uses):</b>				
Cancellation of prior year's encumbrances			38,177	38,177
Transfers out	(429,521)	(429,521)	(423,954)	5,567
<b>TOTAL OTHER FINANCING</b>				
<b>SOURCES (USES)</b>	<b>(429,521)</b>	<b>(429,521)</b>	<b>(385,777)</b>	<b>43,744</b>
NET CHANGE IN FUND BALANCE	(4,004,218)	(4,288,848)	149,761	4,438,609
FUND BALANCES - budgetary				
basis, Beginning of year	4,004,218	4,288,848	4,288,848	
FUND BALANCES - budgetary				
basis, End of year	\$ ----	\$ ----	\$4,438,609	\$4,438,609
<b>Reconciliation of Budgetary Revenues and</b>				
<b>Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			\$149,761	
Cancellation of PY encumbrances, not GAAP revenue			(38,177)	
Payments on PY encumbrances, GAAP expense			(198,098)	
Payments on PY encumbrances in other funds, GAAP expense			(1,198)	
Depreciation, GAAP expense			(641,003)	
Payroll related taxes accrual, GAAP expense			(9,870)	
Current year encumbrances, not GAAP expense			493,730	
Allowance for doubtful accounts			668	
Infrastructure contributed by developers			751,480	
Inventory adjustment			7,397	
Capital asset additions			1,060,038	
Funding of retirement contribution pending litigation, not GAAP expense			34,636	
Net change in net assets - GAAP basis			\$1,609,364	

**CITY OF BEAVERTON, OREGON**  
**REPROGRAPHICS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Customer service charges	\$3,000	\$3,000	\$1,295	(\$1,705)
Interest on investments	824	824	787	(37)
Miscellaneous revenues			1,162	1,162
<b>TOTAL REVENUES</b>	<b>3,824</b>	<b>3,824</b>	<b>3,244</b>	<b>(580)</b>
<b>Expenditures:</b>				
Personal services	204,360	205,860	205,745	115
Materials and services	497,457	497,057	374,646	122,411
Capital outlay		7,900	7,756	144
Contingency	45,516	33,223		33,223
<b>TOTAL EXPENDITURES</b>	<b>747,333</b>	<b>744,040</b>	<b>588,147</b>	<b>155,893</b>
<b>DEFICIENCY OF REVENUES</b>				
<b>UNDER EXPENDITURES</b>	<b>(743,509)</b>	<b>(740,216)</b>	<b>(584,903)</b>	<b>155,313</b>
<b>Other financing sources (uses):</b>				
Transfers in	694,300	694,300	632,125	(62,175)
Transfers out	(14,644)	(14,644)	(14,146)	498
<b>TOTAL OTHER FINANCING</b>				
<b>SOURCES (USES)</b>	<b>679,656</b>	<b>679,656</b>	<b>617,979</b>	<b>(61,677)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(63,853)</b>	<b>(60,560)</b>	<b>33,076</b>	<b>93,636</b>
<b>FUND BALANCES - budgetary</b>				
basis, Beginning of year	63,853	60,560	60,560	
<b>FUND BALANCES - budgetary</b>				
basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$93,636</u>	<u>\$93,636</u>
<b>Reconciliation of Budgetary Revenues and</b>				
<b>Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			\$33,076	
Payment on PY encumbrances, GAAP expense			(567)	
Current year encumbrances, not GAAP expense			9,196	
Inventory adjustment			(8,904)	
Net change in net assets - GAAP basis			<u>\$32,801</u>	

**CITY OF BEAVERTON, OREGON**  
**GARAGE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Interest on investments	\$18,100	\$18,100	\$536	(\$17,564)
Sale of city property			9,663	9,663
Miscellaneous revenues			67	67
<b>TOTAL REVENUES</b>	<b>18,100</b>	<b>18,100</b>	<b>10,266</b>	<b>(7,834)</b>
<b>Expenditures:</b>				
Personal services	436,615	436,615	415,438	21,177
Materials and services	433,864	453,864	445,557	8,307
Contingency	31,790	37,589		37,589
<b>TOTAL EXPENDITURES</b>	<b>902,269</b>	<b>928,068</b>	<b>860,995</b>	<b>67,073</b>
<b>DEFICIENCY OF REVENUES</b>				
<b>UNDER EXPENDITURES</b>	<b>(884,169)</b>	<b>(909,968)</b>	<b>(850,729)</b>	<b>59,239</b>
<b>Other financing sources (uses):</b>				
Transfers in	956,406	956,406	931,672	(24,734)
Transfers out	(103,516)	(103,516)	(101,518)	1,998
<b>TOTAL OTHER FINANCING</b>				
<b>SOURCES (USES)</b>	<b>852,890</b>	<b>852,890</b>	<b>830,154</b>	<b>(22,736)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(31,279)</b>	<b>(57,078)</b>	<b>(20,575)</b>	<b>36,503</b>
<b>FUND BALANCES - budgetary</b>				
basis, Beginning of year	31,279	57,078	57,078	
<b>FUND BALANCES - budgetary</b>				
basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$36,503</u>	<u>\$36,503</u>
<b>Reconciliation of Budgetary Revenues and</b>				
<b>Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			(\$20,575)	
Payment on PY encumbrances, GAAP expense			(6,666)	
Current year encumbrances, not GAAP expense			170	
Inventory adjustment			914	
Depreciation, GAAP expense			(301,343)	
Capital asset additions			6,666	
Net change in net assets - GAAP basis			<u>(\$320,834)</u>	

**CITY OF BEAVERTON, OREGON**  
**INFORMATION SYSTEMS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Revenues:</b>				
Interest on investments	\$12,000	\$12,000	\$6,160	(\$5,840)
Miscellaneous revenues			35,634	35,634
<b>TOTAL REVENUES</b>	<b>12,000</b>	<b>12,000</b>	<b>41,794</b>	<b>29,794</b>
<b>Expenditures:</b>				
Personal services	1,024,318	1,025,818	1,014,067	11,751
Materials and services	489,290	590,290	539,793	50,497
Capital outlay	57,200	57,200	49,858	7,342
Contingency	244,801	163,846		163,846
<b>TOTAL EXPENDITURES</b>	<b>1,815,609</b>	<b>1,837,154</b>	<b>1,603,718</b>	<b>233,436</b>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<b>(1,803,609)</b>	<b>(1,825,154)</b>	<b>(1,561,924)</b>	<b>263,230</b>
<b>Other financing sources (uses):</b>				
Transfers in	1,445,800	1,445,800	1,385,558	(60,242)
Cancellation of prior year's encumbrances			50,658	50,658
Transfers out	(8,122)	(8,122)	(6,624)	1,498
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,437,678</b>	<b>1,437,678</b>	<b>1,429,592</b>	<b>(8,086)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(365,931)</b>	<b>(387,476)</b>	<b>(132,332)</b>	<b>255,144</b>
<b>FUND BALANCES - budgetary basis, Beginning of year</b>	<b>365,931</b>	<b>387,476</b>	<b>387,476</b>	
<b>FUND BALANCES - budgetary basis, End of year</b>	<b>\$ ----</b>	<b>\$ ----</b>	<b>\$255,144</b>	<b>\$255,144</b>

**Reconciliation of Budgetary Revenues and  
Expenditures to GAAP Revenues and Expenses**

Net change in fund balance - budgetary basis	(\$132,332)
Cancellation of PY encumbrances, not GAAP revenue	(50,658)
Payments on PY encumbrances, GAAP expense	(51,950)
Depreciation, GAAP expense	(303,794)
Current year encumbrances, not GAAP expense	31,383
Charges for services earned on the payment of prior year's encumbrances	8,902
Capital asset additions	75,584
Net change in net assets - GAAP basis	<u>(\$422,865)</u>

**CITY OF BEAVERTON, OREGON**  
**MAPPING AND TECHNICAL SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Interest on investments	\$3,000	\$3,000	\$2,657	(\$343)
Miscellaneous revenues			3,347	3,347
<b>TOTAL REVENUE</b>	<b>3,000</b>	<b>3,000</b>	<b>6,004</b>	<b>3,004</b>
<b>Expenditures:</b>				
Personal services	370,849	370,849	318,144	52,705
Materials and services	64,198	84,098	61,024	23,074
Capital outlay	22,500	22,500	16,215	6,285
Contingency	71,381	108,566		108,566
<b>TOTAL EXPENDITURES</b>	<b>528,928</b>	<b>586,013</b>	<b>395,383</b>	<b>190,630</b>
<b>DEFICIENCY OF REVENUES</b>				
<b>UNDER EXPENDITURES</b>	<b>(525,928)</b>	<b>(583,013)</b>	<b>(389,379)</b>	<b>193,634</b>
<b>Other financing sources (uses):</b>				
Transfers in	472,430	472,430	457,430	(15,000)
Cancellation of prior year's encumbrances		19,900	19,900	
Transfers out	(36,539)	(36,539)	(32,910)	3,629
<b>TOTAL OTHER FINANCING</b>				
<b>SOURCES (USES)</b>	<b>435,891</b>	<b>455,791</b>	<b>444,420</b>	<b>(11,371)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(90,037)</b>	<b>(127,222)</b>	<b>55,041</b>	<b>182,263</b>
<b>FUND BALANCES - budgetary</b>				
basis, Beginning of year	90,037	127,222	127,222	
<b>FUND BALANCES - budgetary</b>				
basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$182,263</u>	<u>\$182,263</u>
<b>Reconciliation of Budgetary Revenues and</b>				
<b>Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			\$55,041	
Cancellation of PY encumbrances, not GAAP revenue			(19,900)	
Payments on PY encumbrances, GAAP expense			(11,407)	
Current year encumbrances, not GAAP expense			27,250	
Capital asset additions			16,215	
Net change in net assets - GAAP basis			<u>\$67,199</u>	

**CITY OF BEAVERTON, OREGON**  
**OPERATIONS ADMINISTRATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Revenues:</b>				
Interest on investments	\$1,700	\$1,700	\$1,176	(\$524)
<b>Expenditures:</b>				
Personal services	434,392	451,732	437,522	14,210
Materials and services	169,111	173,911	138,543	35,368
Contingency	38,578	13,837		13,837
<b>TOTAL EXPENDITURES</b>	<b>642,081</b>	<b>639,480</b>	<b>576,065</b>	<b>63,415</b>
 DEFICIENCY OF REVENUES UNDER EXPENDITURES	 (640,381)	 (637,780)	 (574,889)	 62,891
<b>Other financing sources (uses):</b>				
Transfers in	638,514	638,514	618,514	(20,000)
Transfers out	(40,839)	(40,839)	(40,763)	76
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>597,675</b>	<b>597,675</b>	<b>577,751</b>	<b>(19,924)</b>
 NET CHANGE IN FUND BALANCE	 (42,706)	 (40,105)	 2,862	 42,967
 FUND BALANCES - budgetary basis, Beginning of year	 42,706	 40,105	 40,105	
 FUND BALANCES - budgetary basis, End of year	 \$ ----	 \$ ----	 \$42,967	 \$42,967
 <b>Reconciliation of Budgetary Revenues and Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			\$2,862	
Payments on PY encumbrances, GAAP expense			(24,500)	
Depreciation, GAAP expense			(8,496)	
Current year encumbrances, not GAAP expense			3,948	
Net change in net assets - GAAP basis			<u>(\$26,186)</u>	

**CITY OF BEAVERTON, OREGON**  
**INSURANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2004**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Interest on investments	\$46,090	\$46,090	\$32,116	(\$13,974)
Miscellaneous revenues	10,000	17,300	14,925	(2,375)
Reimbursements - other	170,000	170,000	190,999	20,999
City insurance charges:				
Medical	3,698,000	3,698,000	3,689,110	(8,890)
Dental	584,000	584,000	596,658	12,658
Workers' compensation	312,000	312,000	346,154	34,154
Unemployment	91,000	91,000	86,819	(4,181)
TOTAL REVENUES	<u>4,911,090</u>	<u>4,918,390</u>	<u>4,956,781</u>	<u>38,391</u>
<b>Expenditures:</b>				
Personal services	158,280	162,980	155,727	7,253
Materials and services	5,712,011	5,730,261	5,147,993	582,268
Contingency	2,109,954	2,108,522		2,108,522
TOTAL EXPENDITURES	<u>7,980,245</u>	<u>8,001,763</u>	<u>5,303,720</u>	<u>2,698,043</u>
DEFICIENCY OF REVENUES				
UNDER EXPENDITURES	<u>(3,069,155)</u>	<u>(3,083,373)</u>	<u>(346,939)</u>	<u>2,736,434</u>
<b>Other financing sources (uses):</b>				
Transfers in	490,800	492,550	491,550	(1,000)
Cancellation of prior year's encumbrances			182	182
Transfers out	<u>(57,979)</u>	<u>(57,979)</u>	<u>(52,492)</u>	<u>5,487</u>
TOTAL OTHER FINANCING				
SOURCES (USES)	<u>432,821</u>	<u>434,571</u>	<u>439,240</u>	<u>4,669</u>
NET CHANGE IN FUND BALANCE	<u>(2,636,334)</u>	<u>(2,648,802)</u>	<u>92,301</u>	<u>2,741,103</u>
FUND BALANCES - budgetary				
basis, Beginning of year	<u>2,636,334</u>	<u>2,648,802</u>	<u>2,648,802</u>	
FUND BALANCES - budgetary				
basis, End of year	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$2,741,103</u>	<u>\$2,741,103</u>
<b>Reconciliation of Budgetary Revenues and</b>				
<b>Expenditures to GAAP Revenues and Expenses</b>				
Net change in fund balance - budgetary basis			\$92,301	
Cancellation of PY encumbrances, not GAAP revenue			(182)	
Payments on PY encumbrances, GAAP expense			<u>(2,318)</u>	
Net change in net assets - GAAP basis			<u>\$89,801</u>	